

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

Duro Dyne National Corp., *et al.*,¹

Debtors.

Chapter 11

Case No. 18-27963 (MBK)

(Jointly Administered)

**TENTH MONTHLY FEE STATEMENT OF
GETZLER HENRICH & ASSOCIATES LLC
FOR THE PERIOD AUGUST 1, 2019 THROUGH AUGUST 31, 2019**

Getzler Henrich & Associates LLC (“Getzler”), financial advisor to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), submits this monthly fee statement for the period, August 1, 2019 through August 31, 2019 (the “August Fee Statement”) pursuant to the Court’s *Administrative Fee Order Establishing Certain Procedures for Allowance of Interim Compensation and Reimbursement of Expenses of Professionals Retained By Order of this Court*, dated December 18, 2018 [Docket No. 345] (the “Administrative Order”). Pursuant to the Administrative Order, responses to the Tenth Fee Statement, if any, are due by November 4, 2019.

Dated: October 23, 2019

Respectfully submitted,

GETZLER HENRICH & ASSOCIATES LLC

/s/ Mark D. Podgainy

Mark D. Podgainy
295 Madison Avenue
New York, NY 10017
Financial Advisor to the Debtors and Debtors-in-Possession

¹ The Debtors in these chapter 11 cases and the last four digits of each Debtor’s taxpayer identification number are as follows: Duro Dyne National Corp. (4664); Duro Dyne Machinery Corp. (9699); Duro Dyne Corporation (3616); Duro Dyne West Corp. (5943); and Duro Dyne Midwest Corp. (4662).

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

D.N.J. LBR 2016-1 FEE APPLICATION COVER SHEET

IN RE: Duro Dyne National Corp., *et al.* APPLICANT: Getzler Henrich & Associates LLC
CASE NO.: 18-27963 (MBK) CLIENT: Chapter 11 Debtors
CHAPTER: 11 CASE FILED: September 7, 2018

COMPLETION AND SIGNING OF THIS FORM CONSTITUTES A CERTIFICATION UNDER
PENALTY OF PERJURY, PURSUANT TO 28 U.S.C. SECTION 1746

RETENTION ORDER(S) ATTACHED

SECTION I
FEE SUMMARY

**MONTHLY FEE STATEMENT OF GETZLER HENRICH AND ASSOCIATES
FOR THE PERIOD AUGUST 1, 2019 THROUGH AUGUST 31, 2019**

	<u>FEES</u>	<u>EXPENSES</u>
TOTAL PREVIOUS FEES REQUESTED	\$ <u>579,612.50</u>	\$ <u>10,327.87</u>
TOTAL FEES ALLOWED TO DATE:	\$ <u>579,612.50</u>	\$ <u>10,327.87</u>
TOTAL RETAINER (IF APPLICABLE)	\$ <u>0-</u>	\$ <u>-0-</u>
TOTAL HOLDBACK (IF APPLICABLE)	\$ <u>43,601.85-</u>	\$ <u>-0-</u>
TOTAL RECEIVED BY GETZLER HENRICH & ASSOCIATES	\$ <u>507,404.45</u>	\$ <u>9,436.49</u>

FEE TOTALS – PAGE 2	\$37,972.25
DISBURSEMENTS TOTALS - PAGE 3	+ <u>\$968.72</u>
TOTAL FEE APPLICATION	\$38,940.97
MINUS 20% HOLDBACK	- <u>\$7,594.45</u>
AMOUNT SOUGHT AT THIS TIME	\$31,346.52

Name of Professional Person	Position of the Applicant, Number of Years in that Position	Hourly Billing Rate (\$) (including changes)	Total Billed Hours	Total Compensation (\$)
O'Callaghan, Chris	Specialist since 2013 (6 years)	\$205.00 ²	165.2	\$33,866.00
O'Callaghan, Chris - travel time	Specialist since 2013 (6 years)	\$102.50	7.5	\$768.75
Podgainy, Mark	Managing Director since 2014 (5 years)	\$445.00	7.5	\$3,337.50
Grand Total:		169.1		\$35,757.75
Blended Rate:		\$210.72		

SECTION II
SUMMARY OF SERVICES

SERVICES RENDERED	HOURS	FEE
Accounting & Audit	27.4	\$5,617.00
Bankruptcy Consulting	67.3	13,796.50
Budget Preparation	4.0	820.00
Claims Analysis & Negotiation	0.0	0.00
Creditor Committee Matter	1.4	455.00
Confirmation Issues	2.5	776.50
Court Hearing Prep	0.0	0.00
DIP Financing	38.50	7,892.50
Disclosure Statement Issues	0.0	0.00
Fee/Employment Application	5.7	2,536.50
Fresh Start Accounting Issues	0.0	0.00
Monthly Operating Report	15.9	3,259.50
Motion Review / Analysis	5.6	1,148.00
Plan of Reorganization	0.0	0.00
Supplier Issues	4.4	902.00
Travel	7.5	768.75
SERVICE TOTALS	180.2	\$37,972.50

² By mutual agreement between the Debtors and Getzler Henrich, Chris O'Callaghan's hourly rate has been reduced to \$205.00 per hour, effective July 1, 2019.

SECTION III
SUMMARY OF DISBURSEMENTS

	AMOUNT
Telecommunications	20.00
Transportation	948.72
TOTAL DISBURSEMENTS	\$968.72

SECTION IV
CASE HISTORY

(NOTE: Items 3 - 6 are not applicable to applications under 11 U.S.C. §506)

- (1) DATE CASE FILED: September 7, 2018
- (2) CHAPTER UNDER WHICH CASE WAS COMMENCED: 11
- (3) DATE OF RETENTION: October 19, 2018, effective as of September 7, 2018 [Docket No. 195]. See Order attached.
- (4) SUMMARIZE IN BRIEF THE BENEFITS TO THE ESTATE AND ATTACH SUPPLEMENTS AS NEEDED:
 - a) Getzler consulted with and assisted the Debtors in preparing the Monthly Operating Report for July 2019;
 - b) Getzler assisted the Debtors in preparing, updating and monitoring the DIP budget, monitoring receipts and payments to ensure compliance with the cash collateral order, and assisting in related reporting;
 - c) Getzler responded to information requests from the Committee's financial advisor;
 - d) Getzler consulted with and assisted the Debtors in analyzing their operational and business performance to improve operational efficiency and profitability;
 - e) Getzler assisted the Debtors in addressing customer and vendor issues, including participating in calls and meetings with customers and vendors;
 - f) Getzler assisted counsel with preparing pleadings to be filed with the Court;
 - g) Getzler assisted the Debtors in preparing and updating financial statements and related account analyses; and in addressing various accounting issues; and
 - h) Getzler provided such other services consistent with its engagement letter.

(5) ANTICIPATED DISTRIBUTION TO CREDITORS:

- (A) ADMINISTRATION EXPENSES: (100%)
- (B) SECURED CREDITORS: (100%)
- (C) PRIORITY CREDITORS: (100%)
- (D) GENERAL UNSECURED CREDITORS: (100%)

(6) FINAL DISPOSITION OF CASE AND PERCENTAGE OF DIVIDEND PAID TO CREDITORS (IF APPLICABLE): Final disposition of case and dividend are unknown at this time.

I certify under penalty of perjury that the foregoing is true and correct.

Dated: October 23, 2019

/s/ *Mark D. Podgainy*
Mark D. Podgainy



UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY
Caption in Compliance with D.N.J. LBR 9004-1

LOWENSTEIN SANDLER LLP

Kenneth A. Rosen, Esq.
Jeffrey D. Prol, Esq.
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Roseland, New Jersey 07068
(973) 597-2500 (Telephone)
(973) 597-2400 (Facsimile)

Order Filed on October 19, 2018
by Clerk
U.S. Bankruptcy Court
District of New Jersey

*Proposed Counsel to the Debtors and
Debtors-in-Possession*

In re:

Duro Dyne National Corp., *et al.*¹

Debtors.

Chapter 11

Case No. 18-27963 (MBK)

(Jointly Administered)

**ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF
GETZLER HENRICH & ASSOCIATES LLC AS FINANCIAL ADVISOR TO
THE DEBTORS EFFECTIVE AS OF THE PETITION DATE**

The relief set forth on the following pages, numbered two (2) through and including five (5), is hereby **ORDERED**.

DATED: October 19, 2018

A handwritten signature in black ink, appearing to read "Michael B. Kaplan".
Honorable Michael B. Kaplan
United States Bankruptcy Judge

Page: 2

Debtors: Duro Dyne National Corp., Inc., *et al.*

Case No.: 18-27963 (MBK)

Caption: Order Authorizing Retention and Employment of Getzler Henrich & Associates LLC as Financial Advisor to the Debtors as of the Petition Date

Upon consideration of the application (the “Application”)¹ of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) for entry of an order authorizing the retention and employment of Getzler Henrich & Associates LLC (“Getzler Henrich”) as financial advisor to the Debtors in these Chapter 11 Cases, effective as of the Petition Date; and upon the Declaration of Mark D. Podgainy (the “Podgainy Declaration”), a managing director at Getzler Henrich, submitted in support of the Application and as more fully described in the Application; and the Court being satisfied, based on the representations made in the Application that (i) Getzler Henrich has no connection with the Debtors, their creditors, any other party in interest, their current respective attorneys or professionals, the United States Trustee or any person employed in the Office of the United States Trustee, and does not represent any entity having an adverse interest to the Debtors in connection with the Debtors’ Chapter 11 Cases, except as set forth in the Podgainy Declaration; (ii) Getzler Henrich is a “disinterested person” as that phrase is defined in section 101(14) of the Bankruptcy Code, (iii) neither Getzler Henrich nor its professionals have any connection with the Debtors, their creditors or any other party in interest; and (iv) Getzler Henrich’s employment is necessary and in the best interest of the Debtors; and the Court having jurisdiction over this matter pursuant to 28 U.S.C §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered on July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.); and venue being proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of the Application being sufficient under the circumstances; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefor;

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

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Debtors: Duro Dyne National Corp., Inc., *et al.*

Case No.: 18-27963 (MBK)

Caption: Order Authorizing Retention and Employment of Getzler Henrich & Associates LLC as Financial Advisor to the Debtors as of the Petition Date

IT IS HEREBY ORDERED THAT:

1. The Application is **GRANTED** in its entirety.

2. The Debtors are authorized to retain Getzler Henrich, effective as of the Petition Date, under the terms and conditions set forth in the Engagement Agreement, and to compensate and reimburse Getzler Henrich on the terms and in the manner specified in the Engagement Agreement.

3. Getzler Henrich shall file fee applications for interim and final allowance of compensation and reimbursement of expenses pursuant to the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the guidelines for the U.S. Trustee and any applicable orders of this Court. Getzler Henrich's fees and expenses shall be subject to review pursuant to the standards set forth in section 330 and 331 of the Bankruptcy Code.

4. Getzler Henrich shall provide ten business days' notice to the Debtors, the U.S. Trustee, and any official committee before any increases in the rates set forth in the Application or the Engagement Agreement are implemented and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

5. Notwithstanding anything to the contrary in the Application or the Engagement Agreement, to the extent that the Debtors use the services of any other Getzler Henrich affiliate in these Chapter 11 Cases, the Debtors shall file with the Court a separate retention application for each affiliate, and each such affiliate shall comply with any disclosure requirements of Bankruptcy Rule 2014.

6. The indemnification provisions in the Engagement Agreement are approved, subject to the following modifications, applicable during the pendency of these Chapter 11 Cases:

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Debtors: Duro Dyne National Corp., Inc., *et al.*

Case No.: 18-27963 (MBK)

Caption: Order Authorizing Retention and Employment of Getzler Henrich & Associates LLC as Financial Advisor to the Debtors as of the Petition Date

- a. Subject to the provisions of subparagraphs b. and c. below, the Debtors are authorized to indemnify the Indemnified Parties, in accordance with the Engagement Agreement, for any claim arising from, related to or in connection with their performance of the services described in the Engagement Agreement; provided, however, that the Indemnified Parties shall not be indemnified for any claim arising from services other than the services provided under the Engagement Agreement, unless such services and the indemnification, contribution or reimbursement therefore are approved by the Court;
- b. Notwithstanding anything to the contrary in the Engagement Agreement, the Debtors shall have no obligation to indemnify any person, or provide contribution or reimbursement to any person, (i) for any claim or expense that is judicially determined (the determination having become final and no longer subject to appeal) to have arisen from that person's gross negligence or willful misconduct; (ii) for a contractual dispute in which the Debtors allege breach of Getzler Henrich's obligations under the Engagement Agreement, unless the Court determines that indemnification, contribution or reimbursement would be permissible pursuant to *In re United Artists Theatre Company, et al.*, 315 F.3d 217 (3d Cir. 2003); or (iii) settled prior to a judicial determination as to that person's gross negligence or willful misconduct, but determined by this Court, after notice and a hearing, to be a claim or expense for which that person should not receive indemnity, contribution, or reimbursement under the terms of the Engagement Agreement as modified by the proposed order; and
- c. If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these Chapter 11 Cases (that order having become a final order no longer subject to appeal) and (ii) the entry of an order closing these Chapter 11 Cases, Getzler Henrich believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution and/or reimbursement obligations under the Engagement Agreement (as modified by the proposed order), including without limitation the advancement of defense costs, Getzler Henrich must file an application before this Court, and the Debtors may not pay any such amounts before the entry of an order by this Court approving the payment. This subparagraph c. is intended only to specify the period of time under which the Court shall have

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Debtors: Duro Dyne National Corp., Inc., *et al.*

Case No.: 18-27963 (MBK)

Caption: Order Authorizing Retention and Employment of Getzler Henrich & Associates LLC as Financial Advisor to the Debtors as of the Petition Date

jurisdiction over any request for fees and expenses for indemnification, contribution or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify Getzler Henrich.

7. Getzler Henrich shall apply to the Court for allowances of compensation and reimbursement of out-of-pocket expenses incurred in respect of services provided to the Debtors in these Chapter 11 Cases after the Petition Date in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and such other orders as the Court may direct, including, without limitation, any order of this Court establishing procedures for interim compensation and reimbursement of professionals retained in these Chapter 11 Cases.

8. The relief granted herein shall be binding upon any chapter 11 trustee appointed in these Chapter 11 Cases or upon any chapter 7 trustee appointed in the event of a subsequent conversion of these Chapter 11 Cases to cases under chapter 7.

9. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.

10. This Court shall retain exclusive jurisdiction to hear and decide any and all disputes related to or arising from the implementation, interpretation and enforcement of this Order.

Form order – ntcorder

UNITED STATES BANKRUPTCY COURT

District of New Jersey
402 East State Street
Trenton, NJ 08608

Case No.: 18-27963-MBK
Chapter: 11
Judge: Michael B. Kaplan

In Re: Debtor(s) (name(s) used by the debtor(s) in the last 8 years, including married, maiden, trade, and address):

Duro Dyne National Corp.
100 Horizon Center Boulevard
Hamilton, NJ 08691

Social Security No.:

Employer's Tax I.D. No.:
11-2504664

NOTICE OF JUDGMENT OR ORDER
Pursuant to Fed. R. Bankr. P. 9022

Please be advised that on October 19, 2018, the court entered the following judgment or order on the court's docket in the above-captioned case:

Document Number: 195 – 96
ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF GETZLER HENRICH & ASSOCIATES LLC AS FINANCIAL ADVISOR TO THE DEBTORS EFFECTIVE AS OF THE PETITION DATE (Related Doc # 96). Service of notice of the entry of this order pursuant to Rule 9022 was made on the appropriate parties. See BNC Certificate of Notice. Signed on 10/19/2018. (bwj)

Parties may review the order by accessing it through PACER or the court's electronic case filing system (CM/ECF). Public terminals for viewing are also available at the courthouse in each vicinage.

Dated: October 19, 2018
JAN: bwj

Jeanne Naughton
Clerk

EXHIBIT A

Timekeeper	Activity	Date	Hours	Rate	Fees	Description
O'Callaghan	Accounting and Audit	08/02/19	1.3	\$ 205.00	\$ 266.50	Updating monthly financials
O'Callaghan	Accounting and Audit	08/02/19	1.7	\$ 205.00	\$ 348.50	Reconciling journal entries from outside accountants to trial balance
O'Callaghan	Accounting and Audit	08/05/19	2.1	\$ 205.00	\$ 430.50	Reviewing schedules of fixed assets
O'Callaghan	Accounting and Audit	08/07/19	1.7	\$ 205.00	\$ 348.50	Additional research regarding fixed asset listings
O'Callaghan	Accounting and Audit	08/07/19	0.3	\$ 205.00	\$ 61.50	Email correspondence with outside auditors re: year end inventory counts
O'Callaghan	Accounting and Audit	08/09/19	2.9	\$ 205.00	\$ 594.50	Drafting presentation for board regarding first half financial results
O'Callaghan	Accounting and Audit	08/09/19	1.1	\$ 205.00	\$ 225.50	Meeting with asst controller re: payroll
O'Callaghan	Accounting and Audit	08/12/19	0.4	\$ 205.00	\$ 82.00	Meeting with HR specialist re: weekly payroll
O'Callaghan	Accounting and Audit	08/13/19	1.3	\$ 205.00	\$ 266.50	Meeting with HR specialist re: profit sharing
O'Callaghan	Accounting and Audit	08/13/19	2.3	\$ 205.00	\$ 471.50	Reviewing monthly financials
O'Callaghan	Accounting and Audit	08/15/19	1.5	\$ 205.00	\$ 307.50	Resolving problem with payroll
O'Callaghan	Accounting and Audit	08/23/19	4.8	\$ 205.00	\$ 984.00	Updating monthly financial statements
O'Callaghan	Accounting and Audit	08/26/19	1.1	\$ 205.00	\$ 225.50	Reviewing weekly payroll
O'Callaghan	Accounting and Audit	08/27/19	0.9	\$ 205.00	\$ 184.50	Meeting with management to prepare for year end inventory
O'Callaghan	Accounting and Audit	08/28/19	0.6	\$ 205.00	\$ 123.00	Meeting to review schedule of fixed assets
O'Callaghan	Accounting and Audit	08/28/19	1.2	\$ 205.00	\$ 246.00	Researching discrepancy in inter-company accounts
O'Callaghan	Accounting and Audit	08/01/19	2.2	\$ 205.00	\$ 451.00	Researching discrepancies in steel inventory amounts
Accounting and Audit Total			27.4		\$ 5,617.00	
Meeting with management re: inventory levels in Ohio facility, status of equipment in						
O'Callaghan	Bankruptcy Consulting	08/01/19	2.2	\$ 205.00	\$ 451.00	Ohio
O'Callaghan	Bankruptcy Consulting	08/02/19	1.4	\$ 205.00	\$ 287.00	Call with management re: inventory and materials costs
O'Callaghan	Bankruptcy Consulting	08/02/19	0.9	\$ 205.00	\$ 184.50	Researching discrepancies in steel inventory amounts
O'Callaghan	Bankruptcy Consulting	08/05/19	1.4	\$ 205.00	\$ 287.00	Meeting with management re: facilities and capacity
O'Callaghan	Bankruptcy Consulting	08/06/19	3.5	\$ 205.00	\$ 717.50	Evaluating potential MRP system replacement
O'Callaghan	Bankruptcy Consulting	08/06/19	4.2	\$ 205.00	\$ 861.00	Follow up meeting re: MRP system
O'Callaghan	Bankruptcy Consulting	08/08/19	1.4	\$ 205.00	\$ 287.00	Updating subsidiary incorporation paperwork
O'Callaghan	Bankruptcy Consulting	08/08/19	0.7	\$ 205.00	\$ 143.50	Meeting with management re: facilities and capacity
O'Callaghan	Bankruptcy Consulting	08/08/19	0.9	\$ 205.00	\$ 184.50	Meeting with management re: bills of materials
O'Callaghan	Bankruptcy Consulting	08/08/19	0.6	\$ 205.00	\$ 123.00	Meeting with HR director re: staffing and overtime
O'Callaghan	Bankruptcy Consulting	08/08/19	1.4	\$ 205.00	\$ 287.00	Meeting with shipping manager re: equipment
O'Callaghan	Bankruptcy Consulting	08/08/19	1.6	\$ 205.00	\$ 328.00	Reviewing cost analysis for products being made in house vs. purchased
O'Callaghan	Bankruptcy Consulting	08/09/19	1.7	\$ 205.00	\$ 348.50	Meeting with management to prepare for board meeting
O'Callaghan	Bankruptcy Consulting	08/09/19	1.3	\$ 205.00	\$ 266.50	Reviewing funding options for defined pension plan
O'Callaghan	Bankruptcy Consulting	08/12/19	1.3	\$ 205.00	\$ 266.50	Finalizing presentation for board of directors
O'Callaghan	Bankruptcy Consulting	08/12/19	7.5	\$ 205.00	\$ 1,537.50	Attending all day board of directors meeting
O'Callaghan	Bankruptcy Consulting	08/13/19	1.4	\$ 205.00	\$ 287.00	Meeting with management re: bills of material
O'Callaghan	Bankruptcy Consulting	08/14/19	0.6	\$ 205.00	\$ 123.00	Meeting with management re: 2nd shift for shipping dept.
O'Callaghan	Bankruptcy Consulting	08/14/19	0.6	\$ 205.00	\$ 123.00	Call with management and outside counsel re: HR issue
O'Callaghan	Bankruptcy Consulting	08/15/19	0.3	\$ 205.00	\$ 61.50	Conference call with company counsel re: HR issue
O'Callaghan	Bankruptcy Consulting	08/19/19	1.1	\$ 205.00	\$ 225.50	Preparing for and participating in conference call with board of directors
O'Callaghan	Bankruptcy Consulting	08/19/19	1.2	\$ 205.00	\$ 246.00	Meeting with HR staff re: payroll
O'Callaghan	Bankruptcy Consulting	08/20/19	4.8	\$ 205.00	\$ 984.00	Meeting with management and customer
O'Callaghan	Bankruptcy Consulting	08/20/19	1.4	\$ 205.00	\$ 287.00	Meeting with management re: facilities

Timekeeper	Activity	Date	Hours	Rate	Fees	Description
O'Callaghan	Bankruptcy Consulting	08/21/19	8.2	\$ 205.00	\$ 1,681.00	Initial meeting with management and customer re: improvement of service, account reconciliation, credit terms and related issues
O'Callaghan	Bankruptcy Consulting	08/21/19	3.1	\$ 205.00	\$ 635.50	Follow up meeting with management and customer
O'Callaghan	Bankruptcy Consulting	08/22/19	3.4	\$ 205.00	\$ 697.00	Meeting with management and new customer re: potential for sales growth
O'Callaghan	Bankruptcy Consulting	08/22/19	4.2	\$ 205.00	\$ 861.00	Visit to company's Midwest location and discussion of operational and financial issues
O'Callaghan	Bankruptcy Consulting	08/23/19	1.4	\$ 205.00	\$ 287.00	Meeting with inventory manager re: cycle counts, negative inventory and invoice processing
O'Callaghan	Bankruptcy Consulting	08/27/19	1.2	\$ 205.00	\$ 246.00	Meeting re: facilities and capacity
O'Callaghan	Bankruptcy Consulting	08/28/19	0.9	\$ 205.00	\$ 184.50	Updating paperwork for forklift purchase
O'Callaghan	Bankruptcy Consulting	08/29/19	1.5	\$ 205.00	\$ 307.50	Researching share ownership questions
Bankruptcy Consulting Total			67.3		\$ 13,796.50	
O'Callaghan	Budget Preparation	08/08/19	2.2	\$ 205.00	\$ 451.00	Updating full year budget file
O'Callaghan	Budget Preparation	08/14/19	1.8	\$ 205.00	\$ 369.00	Drafting memo re: 2020 budget process
Budget Preparation Total			4.0		\$ 820.00	
Podgainy	Confirmation Issues	08/13/19	1.1	\$ 445.00	\$ 489.50	Review of Debtors' response to North River objection, and related email correspondence w/ J Prol re: edits and comments
O'Callaghan	Confirmation Issues	08/13/19	1.4	\$ 205.00	\$ 287.00	Reviewing response to North River objection
Confirmation Issues Total			2.5		\$ 776.50	
O'Callaghan	Creditor Committee Matter	08/01/19	0.4	\$ 205.00	\$ 82.00	Conference call with Charter Oak, Committee financial advisor, and M Podgainy
O'Callaghan	Creditor Committee Matter	08/01/19	0.1	\$ 205.00	\$ 20.50	Follow up call with M. Podgainy
Podgainy	Creditor Committee Matter	08/01/19	0.5	\$ 445.00	\$ 222.50	Call w/ G and J Sinclair of Charter Oak and C O'Callaghan re: questions regarding pension plans .4 and follow up call w/ C O'Callaghan .1
O'Callaghan	Creditor Committee Matter	08/13/19	0.2	\$ 205.00	\$ 41.00	Call with M Podgainy re: defined pension plan
Podgainy	Creditor Committee Matter	08/13/19	0.2	\$ 445.00	\$ 89.00	Tele conv w/ C O'Callaghan re: Committee request for pension information
Creditor Committee Matter Total			1.4		\$ 455.00	
O'Callaghan	DIP Financing	08/05/19	1.6	\$ 205.00	\$ 328.00	Meeting with management re: open orders and shipments
O'Callaghan	DIP Financing	08/05/19	2.6	\$ 205.00	\$ 533.00	Reviewing actual weekly disbursements and cash requirements
O'Callaghan	DIP Financing	08/06/19	0.9	\$ 205.00	\$ 184.50	Meeting with accounting staff re: cash requirements
O'Callaghan	DIP Financing	08/07/19	1.2	\$ 205.00	\$ 246.00	Meeting with management re: open orders and shipments
O'Callaghan	DIP Financing	08/07/19	3.3	\$ 205.00	\$ 676.50	Updating 13 week cash flow
O'Callaghan	DIP Financing	08/07/19	1.9	\$ 205.00	\$ 389.50	Completing cash comparative
O'Callaghan	DIP Financing	08/09/19	1.2	\$ 205.00	\$ 246.00	Meeting with asst controller re: cash management
O'Callaghan	DIP Financing	08/12/19	0.5	\$ 205.00	\$ 102.50	Reviewing weekly disbursements
O'Callaghan	DIP Financing	08/13/19	1.9	\$ 205.00	\$ 389.50	Updating 13 week cash flow
O'Callaghan	DIP Financing	08/13/19	1.1	\$ 205.00	\$ 225.50	Updating cash details
O'Callaghan	DIP Financing	08/14/19	1.4	\$ 205.00	\$ 287.00	Meeting with management re: open orders
O'Callaghan	DIP Financing	08/14/19	1.3	\$ 205.00	\$ 266.50	Updating daily cash balances
O'Callaghan	DIP Financing	08/15/19	0.8	\$ 205.00	\$ 164.00	Updating cash balances
O'Callaghan	DIP Financing	08/16/19	1.1	\$ 205.00	\$ 225.50	Call with management re: open orders
O'Callaghan	DIP Financing	08/16/19	0.7	\$ 205.00	\$ 143.50	Updating cash balances
O'Callaghan	DIP Financing	08/16/19	0.6	\$ 205.00	\$ 123.00	Updating weekly cash flow
O'Callaghan	DIP Financing	08/19/19	1.4	\$ 205.00	\$ 287.00	Meeting with management re: open orders

Timekeeper	Activity	Date	Hours	Rate	Fees	Description
O'Callaghan	DIP Financing	08/19/19	0.6	\$ 205.00	\$ 123.00	Updating daily cash balances
O'Callaghan	DIP Financing	08/20/19	1.1	\$ 205.00	\$ 225.50	Reviewing weekly cash disbursements and receipts
O'Callaghan	DIP Financing	08/20/19	1.6	\$ 205.00	\$ 328.00	Updating cash flow projections
O'Callaghan	DIP Financing	08/23/19	1.3	\$ 205.00	\$ 266.50	Meeting with management re: open orders
O'Callaghan	DIP Financing	08/26/19	1.2	\$ 205.00	\$ 246.00	Meeting re: open orders
O'Callaghan	DIP Financing	08/26/19	0.8	\$ 205.00	\$ 164.00	Reviewing weekly vendor disbursements
O'Callaghan	DIP Financing	08/27/19	1.9	\$ 205.00	\$ 389.50	Preparing report on weekly shipments and orders
O'Callaghan	DIP Financing	08/27/19	0.4	\$ 205.00	\$ 82.00	Updating cash flow budget to actual comparison
O'Callaghan	DIP Financing	08/27/19	1.4	\$ 205.00	\$ 287.00	Updating 13 week cash flow
O'Callaghan	DIP Financing	08/28/19	1.3	\$ 205.00	\$ 266.50	Meeting re: open orders
O'Callaghan	DIP Financing	08/28/19	1.2	\$ 205.00	\$ 246.00	Additional work on cash flow projections
O'Callaghan	DIP Financing	08/29/19	2.2	\$ 205.00	\$ 451.00	Updating cash flow budget to actual comparison
DIP Financing Total		38.5		\$ 7,892.50		
Podgainy	Fee / Employment Application	08/08/19	0.6	\$ 445.00	\$ 267.00	Completed Duro Dyne June fee application and sent to counsel for filing
Podgainy	Fee / Employment Application	08/14/19	1.9	\$ 445.00	\$ 845.50	Preparation of time detail and narrative for the July fee application
Podgainy	Fee / Employment Application	08/15/19	2.8	\$ 445.00	\$ 1,246.00	Preparation of time detail for the Third Interim Fee Application, and related review of narrative, certification and order
Podgainy	Fee / Employment Application	08/16/19	0.4	\$ 445.00	\$ 178.00	Final review of Third Interim Fee Application documents and spreadsheet .2 and related call and correspondence w/ E Lawler .2
Fee / Employment Application Total		5.7		\$ 2,536.50		
O'Callaghan	Monthly Operating Report	08/01/19	1.4	\$ 205.00	\$ 287.00	Updating schedule of professional fees and processing payments
O'Callaghan	Monthly Operating Report	08/14/19	0.6	\$ 205.00	\$ 123.00	Updating schedule of professional fees
O'Callaghan	Monthly Operating Report	08/16/19	0.7	\$ 205.00	\$ 143.50	Updating monthly financials
O'Callaghan	Monthly Operating Report	08/19/19	1.8	\$ 205.00	\$ 369.00	Preparing schedule of cash receipts and disbursements for July MOR
O'Callaghan	Monthly Operating Report	08/19/19	1.6	\$ 205.00	\$ 328.00	Drafting Monthly Operating Report
O'Callaghan	Monthly Operating Report	08/23/19	1.5	\$ 205.00	\$ 307.50	Reviewing bank reconciliations for Monthly Operating Report
O'Callaghan	Monthly Operating Report	08/26/19	3.3	\$ 205.00	\$ 676.50	Drafting MOR
O'Callaghan	Monthly Operating Report	08/26/19	0.7	\$ 205.00	\$ 143.50	Updating schedule of professional fee payments
O'Callaghan	Monthly Operating Report	08/27/19	4.3	\$ 205.00	\$ 881.50	Finalizing MOR
Monthly Operating Report Total		15.9		\$ 3,259.50		
O'Callaghan	Motion Review / Analysis	08/27/19	0.4	\$ 205.00	\$ 82.00	Call with outside accountant re: tax motion
O'Callaghan	Motion Review / Analysis	08/14/19	1.2	\$ 205.00	\$ 246.00	Preparing financial analysis for tax distribution motion
O'Callaghan	Motion Review / Analysis	08/14/19	0.7	\$ 205.00	\$ 143.50	Call with tax accountant re: estimated tax payments
O'Callaghan	Motion Review / Analysis	08/14/19	0.3	\$ 205.00	\$ 61.50	Follow up call with tax accountants re: tax motion
O'Callaghan	Motion Review / Analysis	08/28/19	1.8	\$ 205.00	\$ 369.00	Updating financial analysis relating to tax motion
O'Callaghan	Motion Review / Analysis	08/29/19	1.2	\$ 205.00	\$ 246.00	Preparing for and participating in call with outside accountant re: tax distributions
Motion Review / Analysis Total		5.6		\$ 1,148.00		
O'Callaghan	Supplier Issues	08/01/19	0.8	\$ 205.00	\$ 164.00	Reviewing and processing updated service contract for sanitation / recycling servies
O'Callaghan	Supplier Issues	08/02/19	0.6	\$ 205.00	\$ 123.00	Reviewing statement of work from safety expert
O'Callaghan	Supplier Issues	08/09/19	0.8	\$ 205.00	\$ 164.00	Meeting with AP manager re: vendor payments
O'Callaghan	Supplier Issues	08/15/19	0.3	\$ 205.00	\$ 61.50	Call with in-house counsel re: various contract reviews

Timekeeper	Activity	Date	Hours	Rate	Fees	Description
O'Callaghan	Supplier Issues	08/22/19	1.3	\$ 205.00	\$ 266.50	Visit to vendor location
O'Callaghan	Supplier Issues	08/28/19	0.6	\$ 205.00	\$ 123.00	Meeting with management re vendor payment terms
	Supplier Issues Total		4.4		\$ 902.00	
O'Callaghan	Travel	08/01/19	0.7	\$ 102.50	\$ 71.75	Travel from client
O'Callaghan	Travel	08/05/19	0.8	\$ 102.50	\$ 82.00	Travel to client
O'Callaghan	Travel	08/09/19	1.1	\$ 102.50	\$ 112.75	Travel from client
O'Callaghan	Travel	08/12/19	0.2	\$ 102.50	\$ 20.50	Travel to client
O'Callaghan	Travel	08/14/19	1.2	\$ 102.50	\$ 123.00	Travel from client
O'Callaghan	Travel	08/19/19	0.6	\$ 102.50	\$ 61.50	Travel to client
O'Callaghan	Travel	08/23/19	1.6	\$ 102.50	\$ 164.00	Travel from client
O'Callaghan	Travel	08/26/19	0.6	\$ 102.50	\$ 61.50	Travel to client
O'Callaghan	Travel	08/28/19	0.7	\$ 102.50	\$ 71.75	Travel from client
	Travel Total		7.5		\$ 768.75	
	Grand Total		<u>180.2</u>		<u>\$ 37,972.25</u>	

EXHIBIT B

Getzler Henrich & Associates LLC

AUGUST 1 - AUGUST 31, 2019

DURO DYNE (DIP)

EXPENSE DETAIL AUGUST 2019

Timekeeper	Expense Category	Expense Sub-Category	Date	Total	Description
Podgainy	Telecommunications	Telephone / Cell Phone	08/03/19	\$ 10.00	Phone/data costs for the 6/22-7/21 period
Podgainy	Telecommunications	Telephone / Cell Phone	08/31/19	\$ 10.00	Phone/data charges for the 7/22-8/21 period
Telecommunications Total				\$ 20.00	
O'Callaghan	Transportation	Automobile Expense - Mileage	08/02/19	\$ 24.94	Mileage to client
O'Callaghan	Transportation	Automobile Expense - Mileage	08/02/19	\$ 45.24	Mileage from client
O'Callaghan	Transportation	Automobile Expense - Tolls	08/02/19	\$ 6.12	Throgs Neck
O'Callaghan	Transportation	Automobile Expense - Mileage	08/05/19	\$ 45.24	Mileage to client
O'Callaghan	Transportation	Automobile Expense - Tolls	08/05/19	\$ 12.00	GWB
O'Callaghan	Transportation	Automobile Expense - Tolls	08/05/19	\$ 6.12	Throgs Neck
O'Callaghan	Transportation	Automobile Expense - Mileage	08/05/19	\$ 24.94	Mileage from client
O'Callaghan	Transportation	Automobile Expense - Mileage	08/06/19	\$ 49.88	Mileage to and from client
O'Callaghan	Transportation	Automobile Expense - Mileage	08/07/19	\$ 49.88	Mileage to and from client
O'Callaghan	Transportation	Automobile Expense - Tolls	08/08/19	\$ 49.88	Mileage to and from client
O'Callaghan	Transportation	Automobile Expense - Mileage	08/09/19	\$ 24.94	Mileage to client
O'Callaghan	Transportation	Automobile Expense - Mileage	08/09/19	\$ 45.24	Mileage from client
O'Callaghan	Transportation	Automobile Expense - Tolls	08/09/19	\$ 6.12	Throgs Neck
O'Callaghan	Transportation	Automobile Expense - Mileage	08/12/19	\$ 45.24	Mileage to client
O'Callaghan	Transportation	Automobile Expense - Tolls	08/12/19	\$ 12.00	GWB
O'Callaghan	Transportation	Automobile Expense - Tolls	08/12/19	\$ 6.12	Throgs Neck
O'Callaghan	Transportation	Automobile Expense - Mileage	08/12/19	\$ 24.94	Mileage from client
O'Callaghan	Transportation	Automobile Expense - Mileage	08/13/19	\$ 49.88	Mileage to and from client
O'Callaghan	Transportation	Automobile Expense - Mileage	08/14/19	\$ 24.94	Mileage to client
O'Callaghan	Transportation	Automobile Expense - Mileage	08/14/19	\$ 45.24	Mileage from client
O'Callaghan	Transportation	Automobile Expense - Tolls	08/14/19	\$ 6.12	Throgs Neck
O'Callaghan	Transportation	Automobile Expense - Mileage	08/19/19	\$ 45.24	Mileage to client
O'Callaghan	Transportation	Automobile Expense - Tolls	08/19/19	\$ 12.00	GWB
O'Callaghan	Transportation	Automobile Expense - Tolls	08/19/19	\$ 6.12	Throgs Neck
O'Callaghan	Transportation	Automobile Expense - Mileage	08/19/19	\$ 8.29	Mileage from client
O'Callaghan	Transportation	Automobile Expense - Mileage	08/23/19	\$ 51.45	Mileage from client
O'Callaghan	Transportation	Automobile Expense - Tolls	08/23/19	\$ 6.12	Throgs Neck
O'Callaghan	Transportation	Automobile Expense - Mileage	08/26/19	\$ 45.24	Mileage to client
O'Callaghan	Transportation	Automobile Expense - Tolls	08/26/19	\$ 12.00	GWB
O'Callaghan	Transportation	Automobile Expense - Tolls	08/26/19	\$ 6.12	Throgs Neck
O'Callaghan	Transportation	Automobile Expense - Mileage	08/26/19	\$ 24.94	Mileage from client
O'Callaghan	Transportation	Automobile Expense - Mileage	08/27/19	\$ 49.88	Mileage to and from client
O'Callaghan	Transportation	Automobile Expense - Tolls	08/28/19	\$ 24.94	Mileage to client
O'Callaghan	Transportation	Automobile Expense - Mileage	08/28/19	\$ 45.24	Mileage from client
O'Callaghan	Transportation	Automobile Expense - Mileage	08/28/19	\$ 6.12	Throgs Neck
Transportation Total				\$ 948.72	
Grand Total				\$ 968.72	